

SALEM TOWNSHIP COMPENSATION AND BENEFITS COMMITTEE REPORT

MARCH 30, 2011

PRESENTATION OUTLINE

- Review Charge To The Committee And Process Committee Adopted To Meet That Charge
- Motivation
- Summarize Results
- Committee Observations
- Committee Recommendations

CHARGE TO THE COMMITTEE

- Gather, research and analyze compensation packages of public and private sector employees in similar job classifications as those in Salem Township
- Compare these packages to what is offered to Salem Township employees
- Review job descriptions, classifications, and employee work load
- The committee shall report their findings with recommendations to the Board
- Review history and current status of all retirement benefits available to Salem Township employees excluding the 457 retirement plan

MOTIVATION FOR STUDY

- Fulfillment of the Fiduciary Responsibility of the Board to the residents
- The economic recession and global competition has led to reductions in average wages across the country, including SE Michigan
- Published news reports indicating government employees earn 20-40% more than the private sector
- Salem Township's budget spending on wages and benefits has risen annually.
 - Benefit costs now account for 1/3 of total employee compensation
 - No evidence that Township benefit offerings and associated costs have been reviewed vs. peer organization offerings
 - Budget concerns and how they relate to Compensation and Benefits
 - The last documented wage study was performed in 2003 by a Township Committee
- Few if any job descriptions are up to date or even available
- Township Work Processes (tasks, timing, deliverables) not codified or documented
- There is no existing Compensation Philosophy or Policy for The Township

WHAT IS THE COMPENSATION AND BENEFITS ANALYSIS?

- The Compensation And Benefit Analysis **IS NOT**:
 - A focus on the people employed by the township
 - An attempt to determine individual employee value or worth
 - An individual performance analysis to determine an accurate salary or wage for individual employees
 - A proposal for implementing specific, immediate salary or benefit changes
 - A proposal for adding or eliminating current employment positions
- The Compensation And Benefit Analysis **IS**:
 - A focus on job classification through the use of job data submitted by employees and supervisors
 - A classification of Township job positions utilizing Standard Occupation Codes (SOC) defined by the U.S. Government Bureau Of Labor Statistics (BLS)
 - A comparison of Salem Township compensation and benefits with
 - Similar job positions in other townships that are comparable to Salem in annual revenue, population, SEV and number of parcels
 - BLS data for other, similar, local government and private sector employers
 - A way to provide resident perspectives to the Township Board through independent observations and recommendations
 - A way to provide information to the Board so they can create a Compensation Philosophy and Policy to fulfill their fiduciary duties to Salem Township taxpayers.

DATA AND METHOD SOURCES

- Sources of data and/or methodologies:
 - United States Government Bureau of Labor Statistics
 - Township Officials of Bear Creek, Webster, Peninsula, Laketown, and Cambridge Townships
 - The Mackinac Center
 - Society For Human Resource Management
 - Salem Township Financial Reporting System
 - Salem Township Employees
 - Salem Township Employee Policy and Procedures Manual
 - Salem Township Clerks Office
 - PayScale, Inc
 - Michigan Township Association (MTA)
 - Committee Members Susan Bejin, Bob Heyl, Jim Kress, Pam Merlo, Sandy Petroskey, and Doug Shepherd – with assistance from Paul Uherek.
- Assumptions and approximations will be identified in the presentation of results, as necessary.

PROCESS

- Document current (“as is”) compensation and benefits information for Salem Township employees to provide a baseline/ current snapshot.
- Use a job analysis survey and face-to-face interviews with Township employees:
 - Review employee specification of actual work performed and perceived workload.
 - From this determine job classifications using the 2010 Standard Occupation Classifications (SOC) from the US Bureau Of Labor Statistics (BLS -SOC).
- Collect existing job descriptions, job classifications, and employee work load specifications (if any).
- Gather compensation information about public and private sector employees in same or similar job classifications as those in Salem Township.
 - Select comparable townships from MTA data for similar population, revenue, number of parcels and SEV.
 - Select comparable BLS local governments and private sector employers by state (MI), region (East North Central (MI,OH, IL, IN, WI) and/or size (1-49 employees)

PROCESS

(continued)

- Compare public and private sector compensation to what is currently offered to Salem Township employees.
- Review the history and current status of all retirement benefits available to Salem Township employees.
- Make observations and recommendations that the Committee feels appropriate and beneficial to the Township and its employees regarding:
 - Compensation
 - Benefits
 - Codification and documentation of Township Work Processes (tasks, timing, deliverables)
 - The need for the development of a Compensation Philosophy and Policy For The Township
- Report the findings and recommendations to the Board.

WHAT IS THE COMPENSATION AND BENEFITS ANALYSIS?

- The Compensation And Benefit Analysis **IS NOT**:
 - A focus on the people employed by the township
 - An attempt to determine individual employee value or worth
 - An individual performance analysis to determine an accurate salary or wage for individual employees
 - A proposal for implementing specific, immediate salary or benefit changes
 - A proposal for adding or eliminating current employment positions
- The Compensation And Benefit Analysis **IS**:
 - A focus on job classification through the use of job data submitted by employees and supervisors
 - A classification of Township job positions utilizing Standard Occupation Codes (SOC) defined by the U.S. Government Bureau Of Labor Statistics (BLS)
 - A comparison of Salem Township compensation and benefits with
 - Similar job positions in other townships that are comparable to Salem in annual revenue, population, SEV and number of parcels
 - BLS data for other, similar, local government and private sector employers
 - A way to provide resident perspectives to the Township Board through independent observations and recommendations
 - A way to provide information to the Board so they can create a Compensation Philosophy and Policy to fulfill their fiduciary duties to Salem Township taxpayers.

RESULTS

(summary)

- Attachment I - Current (“as is”) compensation and benefits information for Salem Township Employees is documented along with the assumptions that were used in its generation.
- Attachment II - Benefits for which specific Township Board approval have been obtained. Certified Benefit approval by the Board is indicated for each listed item. A number of Benefits have no certified Board approval.
- Attachment III - Included are Benefits that have only arisen from the Budgeting process.
- Attachment IV - Job Analysis Survey, interview results and actual job classifications (2010 BLS -SOC).
- Attachment V – The only Job Description that was found.
- Attachment VI - Wage information of public and private sector employees in same or similar job classifications as those in Salem Township. Also included, a comparison to what is currently offered to Salem Township employees.
- Attachment VII - Benefit information of public and private sector employees in same or similar job classifications as those in Salem Township. Also included, a comparison to what is currently offered to Salem Township employees.
- Attachment VIII - The history and current status of all retirement benefits available to Salem Township employees.

CURRENT COMPENSATION AND BENEFIT SUMMARY

Actual Wages and Total Compensation -- 2009/10 Fiscal Year

2009/10 Total Compensation

Zoning Administrator	\$84,562	FB
Admin Assistant	\$67,945	FB
Building Coordinator	\$61,078	FB
Fire Chief	\$40,854	NB
Deputy Treasurer	\$38,707	PB
Clerk	\$37,922	NB
Supervisor	\$37,802	NB
Treasurer	\$37,753	NB
Deputy Clerk	\$32,684	PB
Elections Coord	\$25,398	PB
Avg Trustee	\$6,777	NB
Custodian	\$5,196	NB
Avg PC Member	\$1,206	NB
Avg BoR Member	\$324	NB

Office employees

Elected and appointed officials

2009/10 Wages

Zoning Administrator	\$56,828
Admin Assistant	\$43,397
Building Coordinator	\$43,090
Clerk	\$35,100
Supervisor	\$35,100
Treasurer	\$35,100
Fire Chief	\$34,017
Deputy Treasurer	\$29,177
Deputy Clerk	\$27,171
Elections Coord	\$19,998
Avg Trustee	\$6,150
Custodian	\$4,768
Avg PC Member	\$1,075
Avg BoR Member	\$301

FB -- Full time and full benefits

PB -- Part time and partial benefits

NB -- no health, dental or pension benefits

CURRENT COMPENSATION AND BENEFIT SUMMARY

Actual Wages and Total Compensation -- 2009/10 Fiscal Year

2009/10 Total Compensation Hourly Rate

Zoning Administrator	\$40.65	FB
Admin Assistant	\$32.67	FB
Fire Chief	\$31.43	NB
Deputy Treasurer	\$29.77	PB
Building Coordinator	\$29.36	FB
Clerk	\$29.17	NB
Supervisor	\$29.08	NB
Treasurer	\$29.04	NB
Deputy Clerk	\$25.14	PB
Avg PC Member	\$25.13	NB
Custodian	\$20.16	NB
Elections Coord	\$19.54	PB
Avg Trustee	\$17.38	NB
Avg BoR Member	\$15.43	NB

Office employees

Elected and appointed officials

2009/10 Wages Hourly Rate

Zoning Administrator	\$27.32
Clerk	\$27.00
Supervisor	\$27.00
Treasurer	\$27.00
Fire Chief	\$26.17
Avg PC Member	\$22.40
Admin Assistant	\$20.86
Building Coordinator	\$20.72
Deputy Treasurer	\$19.46
Custodian	\$18.50
Deputy Clerk	\$18.30
Elections Coord	\$16.75
Avg Trustee	\$15.77
Avg BoR Member	\$14.33

FB -- Full time and full benefits

PB -- Part time and partial benefits

NB -- no health, dental or pension benefits

PRESUMED CURRENT BENEFITS

(from ATTACHMENT II)

- Salem Township Employees Policy and Procedures Manual
 - 10-26-10 minutes show motion was approved and adopted.
 - Wages & Salaries
 - Overtime
 - Compensatory Time
 - Paid Holidays
 - Health Care
 - Were all approved at August 1, 1995 Board Meeting
 - Clarification is required to ensure 2011 benefit plans are the same as 1995 plans
 - Pension Plan
 - Fidelity Keogh Plan was approved at the March 9, 1999 Board Meeting
 - Clarification is required to ensure 2011 plan are the same as 1999 plan
 - Dental care
 - Michigan Dental Plan, Inc.
 - » Dental Group Insurance MCM Group was approved at August 1, 1995 Board Meeting.
 - » No certified or signed minutes of any Board Meeting that approved Michigan Dental Plan, Inc. meeting have been made available to confirm its actual approval.
 - Waiver of Social Security Payments

PRESUMED CURRENT BENEFITS

(from ATTACHMENT II) (continued)

- Salem Township Employees Policy and Procedures Manual (continued)
 - Deferred Compensation Retirement Plan - ING. (457 deferred fund)
 - Claimed approved at September 5, 1995 Board meeting. No certified or signed minutes of that meeting have been made available to confirm its actual approval.
 - Vacation Days
 - Personal Days
 - Bereavement Days
 - Family and Medical Leave Act
 - Military Leave
 - Jury Duty
- AFLAC (employee funded insurance)
 - Claimed approved at May 9, 2006 Board meeting. No certified or signed minutes of that meeting have been made available to confirm its actual approval.
- Firefighter tuition
 - Claimed approved at June 12, 2007 Board meeting. No certified or signed minutes of that meeting have been made available to confirm its actual approval.
- Staff tuition
 - Claimed approved at July 10, 2007 Board meeting. No certified or signed minutes of that meeting have been made available to confirm its actual approval.
- MML Workers Comp.
 - Claimed approved at December 14, 2010 Board meeting. No certified or signed minutes of that meeting have been made available to confirm its actual approval.

CURRENT BENEFITS OR WAGES AUTHORIZED THROUGH BUDGET ONLY

(from ATTACHMENT III)

- Food for the Fire Department
- Longevity Pay

SUMMARY OF CURRENT RETIREMENT BENEFITS

(From Attachment VIII)

- Pension
 - A Defined Contribution to employees in which Salem pays 10% of the employees salary to a deferred fund yearly. Not offered to Fire Fighters.
- 457(b) Retirement Plan:
 - Any employee can defer pre-tax dollars into the deferred plan.
 - Part time employees (work less than 600 hrs.) can choose to opt out of paying Social Security and up to 6.2% can be deferred into the Plan.
- Fire Fighters have Longevity Pay which is based on years of service. **It is not a Retirement Benefit.**

JOB ANALYSIS SUMMARY

Position	FT/PT	Hrs Expected Weekly	Hrs Reported Weekly	2010 SOC Classification	BLS - SOC
Supervisor	Part time	20-30	50-60	11-1021 General and Operations Managers	Management
Treasurer	Part time	20-30	35	11-1021 General and Operations Managers	Management
Clerk	Part time	20-30	None Submitted	11-1021 General and Operations Managers	Management
Trustee	Part time	5-10	20+	11-1031 Legislators	Management
				11-2031 Public Relations Managers	Management (Private Sector)
Trustee	Part time	5-10	12-20	11-1031 Legislators	Management
				11-2031 Public Relations Managers	Management (Private Sector)
Trustee	Part time	5-10	20	11-1031 Legislators	Management
				11-2031 Public Relations Managers	Management (Private Sector)
Trustee	Part time	5-10	10-40	11-1031 Legislators	Management
				11-2031 Public Relations Managers	Management (Private Sector)
Planning & Zoning Administrator	Full time	40	40	19-3051 Urban and Regional Planners	Life, Physical, and Social Science Occupations
Fire Chief	Part time	20-30	20-25+ Varies	33-1021 First-Line Supervisors of Fire Fighting and Prevention Workers	Protective Service
				33-1099 First-Line Supervisors/Managers, Protective Service Workers, All Other	Protective Service (Private Sector)

JOB ANALYSIS SUMMARY

(continued)

Position	FT/PT	Hrs Expected Weekly	Hrs Reported Weekly	2010 SOC Classification	BLS - SOC
Deputy Supervisor	Part time	20-30	None Submitted	43-6011 Executive Secretaries and Executive Administrative Assistants	Office & Administrative Support
Deputy Treasurer	Part time	20-30	35-40	43-3031 Bookkeeping, Accounting, and Auditing Clerks	Office & Administrative Support
Deputy Clerk	Part time	20-30	30	43-3031 Bookkeeping, Accounting, and Auditing Clerks	Office & Administrative Support
Administrative Assistant	Full Time	40	40	43-4171 Receptionists and Information Clerks	Office & Administrative Support
Building Coordinator	Full Time	40	40	43-9061 Office Clerks, General	Office & Administrative Support
Elections Assistant	Part time	20-30	23	43-4199 Information and Record Clerks, All Other	Office & Administrative Support
Maintenance	Part time	5-10	5	37-2011 Janitors and Cleaners, Except Maids and Housekeeping Cleaners	Building and Grounds Cleaning and Maintenance Occupations
Planning Commissioner	Part Time (per month)	4	3	47-4011 Construction and Building Inspectors	Construction and Extraction
Zoning Board	Part Time	Varies	Varies	47-4011 Construction and Building Inspectors	Construction and Extraction
Board of Review	Part Time	Varies	Varies	43-3031 Bookkeeping, Accounting, and Auditing Clerks	Office & Administrative Support
Election Worker	Part Time	Varies	Varies	43-4199 Information and Record Clerks, All Other	Office & Administrative Support
Election Coordinator	Part Time	Unknown	Unknown	43-4199 Information and Record Clerks, All Other	Office & Administrative Support

WORK PROCESS OBSERVATIONS

- The lack of proper Job Descriptions and Classifications is detrimental to proper Township governance and employee management.
- Each Township Department needs to have documented a statement of purpose, methods to be used for work, tools to be used, Departmental goals, and deliverables.
- There appear to be no documented workflows and process definitions for any of the tasks performed by the Township Departments.
- Workflows and processes that are executed in the governance of the Township need to be documented and then managed.
- If workflow, process, and workload analyses, were done, restructuring of the Township government could be performed (if necessary) to optimize resource utilization and cost effectiveness.

WHAT IS THE COMPENSATION AND BENEFITS ANALYSIS?

- The Compensation And Benefit Analysis **IS NOT**:
 - A focus on the people employed by the township
 - An attempt to determine individual employee value or worth
 - An individual performance analysis to determine an accurate salary or wage for individual employees
 - A proposal for implementing specific, immediate salary or benefit changes
 - A proposal for adding or eliminating current employment positions
- The Compensation And Benefit Analysis **IS**:
 - A focus on job classification through the use of job data submitted by employees and supervisors
 - A classification of Township job positions utilizing Standard Occupation Codes (SOC) defined by the U.S. Government Bureau Of Labor Statistics (BLS)
 - A comparison of Salem Township compensation and benefits with
 - Similar job positions in other townships that are comparable to Salem in annual revenue, population, SEV and number of parcels
 - BLS data for other, similar, local government and private sector employers
 - A way to provide resident perspectives to the Township Board through independent observations and recommendations
 - A way to provide information to the Board so they can create a Compensation Philosophy and Policy to fulfill their fiduciary duties to Salem Township taxpayers.

WAGE OBSERVATIONS

Position	BLS NAICS 999300 - Local Government SOC Code Number	Salem Hourly Rate	Average of other Townships Hourly Rates	Avg Twp - Salem	BLS NAICS 999300 - Local Government BLS Hourly Rate	BLS Local - Salem	BLS NAICS 551000 - Private Sector SOC Code Number	NAICS 551000 - Private Sector BLS Hourly Rate	BLS Private Salem	Salem to Avg Twp Ratio	Salem to BLS Local Ratio	Salem to BLS Private Ratio
Supervisor	11-1021 General and Operations Managers	\$27.00	\$18.91	(\$8.09)	\$27.15	\$0.15	11-1021 General and Operations Managers	\$40.44	\$13.44	1.43	0.99	0.67
Treasurer	11-1021 General and Operations Managers	\$27.00	\$21.71	(\$5.29)	\$27.15	\$0.15	11-1021 General and Operations Managers	\$40.44	\$13.44	1.24	0.99	0.67
Clerk	11-1021 General and Operations Managers	\$27.00	\$20.05	(\$6.95)	\$27.15	\$0.15	11-1021 General and Operations Managers	\$40.44	\$13.44	1.35	0.99	0.67
Trustee	11-1031 Legislators	\$15.77	\$11.28	(\$4.49)	\$17.68	\$1.91	11-2031 Public Relations Managers	\$10.16	(\$5.60)	1.40	0.89	1.55
Planning & Zoning Administrator	19-3051 Urban and Regional Planners	\$27.32	\$26.67	(\$0.65)	\$29.89	\$2.57	19-3051 Urban and Regional Planners	\$38.48	\$11.16	1.02	0.91	0.71
Fire Chief	33-1021 First-Line Supervisors/ Managers of	\$26.17	\$17.48	(\$8.69)	\$16.52	(\$9.65)	33-1099 First-Line Supervisors/ Managers	\$17.84	(\$8.33)	1.50	1.58	1.47

WAGE OBSERVATIONS

(continued)

Position	BLS NAICS 999300 - Local Government SOC Code Number	Salem Hourly Rate	Average of other Townships Hourly Rates	Avg Twp - Salem	BLS NAICS 999300 - Local Government BLS Hourly Rate	BLS Local - Salem	BLS NAICS 551000 - Private Sector SOC Code Number	NAICS 551000 - Private Sector BLS Hourly Rate	BLS Private Salem	Salem to Avg Twp Ratio	Salem to BLS Local Ratio	Salem to BLS Private Ratio
Deputy Supervisor	43-6011 Executive Secretaries and Administrative Assistants	\$19.00	\$16.00	(\$3.00)	\$13.77	(\$5.23)	43-6011 Executive Secretaries and Administrative Assistants	\$14.48	(\$4.53)	1.19	1.38	1.31
Deputy Treasurer	43-3031 Bookkeeping , Accounting, and Auditing Clerks	\$19.46	\$15.16	(\$4.30)	\$17.22	(\$2.24)	43-3031 Bookkeeping , Accounting, and Auditing Clerks	\$10.81	(\$8.65)	1.28	1.13	1.80
Deputy Clerk	43-3031 Bookkeeping , Accounting, and Auditing Clerks	\$18.30	\$14.93	(\$3.37)	\$17.22	(\$1.08)	43-3031 Bookkeeping , Accounting, and Auditing Clerks	\$10.81	(\$7.49)	1.23	1.06	1.69
Administrative Assistant	43-4171 Receptionist	\$20.86	\$15.67	(\$5.19)	\$13.27	(\$7.59)	43-4171 Receptionist	\$13.57	(\$7.29)	1.33	1.57	1.54
Building Coordinator	43-9061 Office Clerks,	\$20.72	\$11.00	(\$9.72)	\$14.69	(\$6.03)	43-9061 Office Clerks,	\$14.38	(\$6.34)	1.88	1.41	1.44

WAGE OBSERVATIONS

(continued)

Position	BLS NAICS 999300 - Local Government SOC Code Number	Salem Hourly Rate	Average of other Townships Hourly Rates	Avg Twp - Salem	BLS NAICS 999300 - Local Government BLS Hourly Rate	BLS Local - Salem	BLS NAICS 551000 - Private Sector SOC Code Number	NAICS 551000 - Private Sector BLS Hourly Rate	BLS Private - Salem	Salem to Avg Twp Ratio	Salem to BLS Local Ratio	Salem to BLS Private Ratio
Elections Assistant/ Chairperson	43-4199 Information and Records Clerk All Other	\$14.35	\$11.87	(\$2.48)	\$9.42	(\$4.93)	43-4199 Information and Records Clerk All Other	\$10.87	(\$3.48)	1.21	1.52	1.32
Maintenance/ Custodian	37-2011 Janitors and Cleaners, Except Maids and Housekeepin g Cleaners	\$18.50	\$10.13	(\$8.38)	\$13.74	(\$4.76)	37-2011 Janitors and Cleaners, Except Maids and Housekeepin g Cleaners	\$11.84	(\$6.66)	1.83	1.35	1.56
Planning Commission	47-4011						47-4011					
-Chairman	Construction	\$29.50	\$18.86	(\$10.64)	\$25.87	(\$3.63)	Construction	\$24.50	(\$5.00)	1.56	1.14	1.20
-Member	and Building	\$22.00	\$14.73	(\$7.27)	\$25.87	\$3.87	and Building	\$24.50	\$2.50	1.49	0.85	0.90
-Secretary	Inspectors	\$25.75	\$16.20	(\$9.55)	\$25.87	\$0.12	Inspectors	\$24.50	(\$1.25)	1.59	1.00	1.05
Zoning Board of Appeals	47-4011						47-4011					
-Chairman	Construction	\$29.50	\$19.63	(\$9.88)	\$25.87	(\$3.63)	Construction	\$24.50	(\$5.00)	1.50	1.14	1.20
-Member	and Building	\$22.00	\$15.20	(\$6.80)	\$25.87	\$3.87	and Building	\$24.50	\$2.50	1.45	0.85	0.90
-Secretary	Inspectors	\$22.00	\$15.83	(\$6.18)	\$25.87	\$3.87	Inspectors	\$24.50	\$2.50	1.39	0.85	0.90

WAGE OBSERVATIONS

(continued)

Position	BLS NAICS 999300 - Local Government SOC Code Number	Salem Hourly Rate	Average of other Townships Hourly Rates	Avg Twp - Salem	BLS NAICS 999300 - Local Government BLS Hourly Rate	BLS Local - Salem	BLS NAICS 551000 - Private Sector SOC Code Number	NAICS 551000 - Private Sector BLS Hourly Rate	BLS Private Salem	Salem to Avg Twp Ratio	Salem to BLS Local Ratio	Salem to BLS Private Ratio
Board of Review	43-3031						43-3031					
-Chairman	Bookkeeping	\$14.85	\$13.29	(\$1.56)	\$17.22	\$2.37	Bookkeeping	\$10.81	(\$4.04)	1.12	0.86	1.37
-Member	, Accounting,	\$14.35	\$13.29	(\$1.06)	\$17.22	\$2.87	, Accounting,	\$10.81	(\$3.54)	1.08	0.83	1.33
-Secretary	and Auditing Clerks	\$15.35	\$13.29	(\$2.06)	\$17.22	\$1.87	and Auditing Clerks	\$10.81	(\$4.54)	1.16	0.89	1.42
Election Worker	43-4199						43-4199					
	Information	\$12.00	\$10.57	(\$1.43)	\$9.42	(\$2.58)	Information	\$10.87	(\$1.13)	1.14	1.27	1.10
	and Records						and Records					
	Clerk All						Clerk All					
	Other						Other					
Election Coordinator	43-4199						43-4199					
	Information	\$16.75	No Other Townships Have Such A Position	(\$16.75)	\$9.42	(\$7.33)	Information	\$10.87	(\$5.88)	N/A	1.78	1.54
	and Records						and Records					
	Clerk All						Clerk All					
	Other						Other					
										Average Ratios		
										1.36	1.14	1.22

WAGE OBSERVATIONS

(continued)

- In general, Salem Township wages average 36% higher than Comparable Townships, 14% higher than BLS Local Governments, and 22% higher than equivalent Private Sector employers.
- Supervisor, Treasurer and Clerk wages
 - Exceed those of equivalent positions in Comparable Townships by 43%, 24%, and 35%, respectively.
 - Are on par with those specified by the Local Government BLS (Bureau of Labor Statistics).
 - Are 37% lower than Private Sector BLS Comparators.
- Trustee wages
 - Exceed those of equivalent positions in Comparable Townships by 40%.
 - Are on par with those specified by the Local Government BLS (Bureau of Labor Statistics).
 - Are 55% higher than Private Sector BLS Comparators.
- Planning and Zoning Administrator wages
 - Are on par with those of equivalent positions in Comparable Townships and BLS Local Government.
 - Are 29% higher than Private Sector Comparators.

WAGE OBSERVATIONS

(continued)

- Fire Chief wages:
 - Exceed those of equivalent positions in Comparable Townships, BLS Local Government and Private Sector wages by 50%, 58%, and 47%, respectively.
- Deputy Supervisor, Treasurer and Clerk wages:
 - Exceed those of equivalent positions in Comparable Townships by 19%, 28%, and 23%, respectively.
 - The Deputy Supervisor exceeds BLS Local Government and Private Sector wages by 38%, and 31% respectively.
 - The Deputy Treasurer and Clerk are roughly on par with BLS Local Government but exceed Private Sector by 80% and 69%, respectively.
- Administrative Assistant wages:
 - Exceed those of equivalent positions in Comparable Townships, BLS Local Government and Private Sector wages by 33%, 57%, and 54%, respectively.
- Building Coordinator wages:
 - Exceed those of equivalent positions in Comparable Townships, BLS Local Government and Private Sector wages by 88%, 41%, and 44%, respectively.
- Election Assistant/ Chairperson wages:
 - Exceed those of equivalent positions in Comparable Townships, BLS Local Government and Private Sector wages by 21%, 52%, and 32%, respectively.

WAGE OBSERVATIONS

(continued)

- Maintenance/ Custodian wages:
 - Exceed those of equivalent positions in Comparable Townships, BLS Local Government and Private Sector wages by 83%, 35%, and 66%, respectively.
- Meeting payments for Planning Commission members:
 - Average 55% higher than those for Comparable Townships.
 - Are on par with BLS Local Government and the Private Sector Comparators.
- Meeting payments for Zoning Board of Appeals members are similar in characteristics to those of the Planning Commission.
- Meeting payments for Board of Review members:
 - Are on par with those for Comparable Townships and BLS Local Government.
 - Are on average 37% higher than the Private Sector Comparators.
- Election Worker wages are
 - On par with Comparable Townships and BLS Private Sector
 - 27% higher than BLS Local Government
- The position of Election Coordinator is unique to Salem Township. The Election Coordinator's wage exceeds that of Election Chairpersons in comparable townships by 21% and BLS values by 78% and 54%.

BENEFIT OBSERVATIONS

	SALEM				Other TWP Max (e.g. Webster)				Other TWP Min (e.g. Peninsula)				BLS MI AVERAGE LOCAL GOVERNMENT (No Employee Contrib)				BLS MI AVERAGE LOCAL GOVERNMENT (Employee Contrib)				BLS MI AVERAGE 1-49 GOVERNMENT (No Employee Contrib)				BLS MI AVERAGE 1-49 GOVERNMENT (Employee Contrib)				BLS MI AVERAGE 1-49 PRIVATE (No Employee Contrib)				BLS MI AVERAGE 1-49 PRIVATE (Employee Contrib)			
	BOY Allocation				Accrual				BOY Allocation																											
	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr
Employee PTO Employee Vacation																																				
Method																																				
Yearly Requirement	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr
Amounts (days)	5	15	20	20	12	12	18	18	5	12	20	20	11	14	17	21	11	14	17	21	11	14	17	21	11	14	17	21	8	12	14	16	8	12	14	16
Employee Holiday	11.5				7				11				10				10				10				10				7				7			
Employee Sick/ Pers Leave																																				
Yearly Requirement	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr
Amounts (days)	9	9	9	9	0	0	0	0	5	5	5	5	11	12	12	12	11	12	12	12	11	12	12	12	11	12	12	12	6	7	7	7	6	7	7	7
Employee Other Paid Leave (e.g. Berv	4				0				3																											
Accrual of PTO	20				No				No																											
Employee Health Annual																																				
Single - Employer Contrib	\$8,474				\$7,792				\$3,439				\$7,100				\$5,557				\$6,686				\$5,654				\$4,864				\$3,533			
Single - Employee Contrib	\$0				\$0				\$344				\$0				\$836				\$0				\$688				\$0				\$1,292			
Married & spouse - Employer Contrib	\$18,233				\$17,967				\$8,257				\$15,202				\$12,796				\$17,035				\$12,682				\$12,846				\$8,236			
Married & spouse - Employee Contrib	\$0				\$2,695				\$826				\$0				\$3,046				\$0				\$2,692				\$0				\$4,731			
Married & family - Employer Contrib	\$20,457				\$17,967								\$15,202				\$12,796				\$17,035				\$12,682				\$12,846				\$8,236			
Married & family - Employee Contrib	\$0				\$3,896								\$0				\$3,046				\$0				\$2,692				\$0				\$4,731			
Employer to employee if no coverage	\$0																																			
Percent that require employee contrib	0%																84%								84%								72%			
Pension																																				
Employee Pension (type)	457, Keogh				SEP				457																											
Pension (Twp Contrib)	10%				5%				13%																											
Employee Life	None				None				\$49.20																											
Employee Twp Car	\$0.51				None				\$0.36																											
Employee Overtime	Time & half/ Comp Time				Comp Time				Time & half																											
Employee Tuition	Paid w/ limits																																			
Longevity	By Formula																																			
Long Term Care	none																																			
Disability																																				
Short Term	none																																			
Long Term	none																																			

Notes:

All Dollar figures are annual except for mileage Salem Health Care \$ are 2010 yr

Employee Dental (included in Health) Vacation for Webster is accrued by 12 at 8 hr/mon < 5yrs; 18 at 12 hr/mon ≥

BENEFIT OBSERVATIONS

(DIFFERENCES)

		SALEM				Other TWP Max (e.g. Webster)				Other TWP Min (e.g. Peninsula)				BLS MI AVERAGE LOCAL GOVERNMENT (No Employee)				BLS MI AVERAGE LOCAL GOVERNMENT (Employee)				BLS MI AVERAGE 1-49 GOVERNMENT (No Employee)				BLS MI AVERAGE 1-49 GOVERNMENT (Employee)				BLS MI AVERAGE 1-49 PRIVATE (No Employee Contrib)				BLS MI AVERAGE 1-49 PRIVATE (Employee Contrib)							
Employee PTO Employee Vacation	Method	BOY Allocation				Accrual				BOY Allocation																															
	Yearly Requirement Amounts (days)	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr				
		5	15	20	20	7	(3)	(2)	(2)	0	(3)	0	0	6	(1)	(3)	1	6	(1)	(3)	1	6	(1)	(3)	1	6	(1)	(3)	1	6	(1)	(3)	1	3	(3)	(6)	(4)	3	(3)	(6)	(4)
Employee Holiday		11.5				(5)				(1)				(2)				(2)				(2)				(2)				(5)				(5)							
Employee Sick/ Pers Leave	Yearly Requirement Amounts (days)	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr				
		9	9	9	9	(9)	(9)	(9)	(9)	(4)	(4)	(4)	(4)	2	3	3	3	2	3	3	3	2	3	3	3	2	3	3	3	(3)	(2)	(2)	(2)	(3)	(2)	(2)	(2)				
Employee Other Paid Leave (e.g. Berevem Accrual of PTO		4 20				(4) No				(1) No																															
Employee Health Annual																																									
Single - Employer Contrib		\$8,474				(\$683)				(\$5,036)				(\$1,375)				(\$2,917)				(\$1,788)				(\$2,821)				(\$3,611)				(\$4,941)							
Single - Employee Contrib		\$0				\$0				\$344				\$0				\$836				\$0				\$688				\$0				\$1,292							
Married & spouse - Employer Contrib		\$18,233				(\$266)				(\$9,975)				(\$3,031)				(\$5,437)				(\$1,198)				(\$5,551)				(\$5,387)				(\$9,997)							
Married & spouse - Employee Contrib		\$0				\$2,695				\$826				\$0				\$3,046				\$0				\$2,692				\$0				\$4,731							
Married & family - Employer Contrib		\$20,457				(\$2,490)								(\$5,255)				(\$7,661)				(\$3,422)				(\$7,775)				(\$7,611)				(\$12,221)							
Married & family - Employee Contrib		\$0				\$3,896								\$0				\$3,046				\$0				\$2,692				\$0				\$4,731							
Employer to employee if no coverage		\$0																																							
Percent that require employee contrib		0%																84%								84%								72%							
Pension																																									
Employee Pension (type)		457, Keogh				SEP				457																															
Pension (Twp Contrib)		10%				-5%				3%																															
Employee Life		None				None				\$49.20																															
Employee Twp Car		\$0.51				None				\$0.36																															
Employee Overtime		Time & half/ Comp Time				Comp Time				Time & half																															
Employee Tuition		Paid w/ limits																																							
Longevity		By Formula																																							
Long Term Care		none																																							
Disability																																									
	Short Term	none																																							
	Long Term	none																																							

Notes:

Differences are defined as Comparator - Salem
All Dollar figures are annual except for mileage
Employee Dental (included in Health)

Salem Dental is \$88.34/mo for Single and \$98.43/mo for Married
Salem Health Care \$ are 2010 yr
Vacation for Webster is accrued by 12 at 8 hr/mon < 5yrs; 18 at 12 hr/mon ≥ 5yrs
Life Insurance coverage for Peninsula is \$10,000, which is the common value

(XXX) implies potential Salem Savings Opportunities

March 30, 2011

BENEFIT OBSERVATIONS

- Paid Time Off (PTO) policies show the Township being similar to Comparable Townships and BLS Local Government but over 40% more generous than the Private Sector
- Health Benefits vary significantly.
 - Comparable Townships
 - One segment of Comparable Townships is similar to Salem.
 - The other is 30% or more cost effective with potential cost savings of \$5,000 to \$10,000 per employee.
 - Effects of Employee Contributions to Health Plans can be significant
 - 84% of BLS Government and 72% of BLS Private Sector Comparators require employee contributions, respectively
 - Again, potential cost savings of \$5,000 to \$10,000 per employee.
 - Renegotiation with, or acquisition of a new, Healthcare provider could substantially reduce costs.
 - Requiring employees to contribute to their Healthcare could substantially reduce costs.

BENEFIT OBSERVATIONS

(continued)

- Salem Township's 10% contribution to employee pensions
 - Is roughly consistent with Comparable Townships.
 - Exceeds the 5% - 7% norm for the few remaining Private Sector plans.
 - Most Private Sector employers have instituted 401(k) plans with small or no matching of employee contributions.
- While some employee Benefits have been explicitly approved by the Township Board:
 - Certified, signed copies of Board minutes are not available for a number of Benefits currently being used by Township Employees (See Attachment II).
 - Other Benefits have only been provided via the budgeting process and have not been officially approved by the Board (See Attachment III).
- Township Board approval of ALL Benefits needs to be properly documented and appropriately filed.
- In the event authorization cannot be proven, the Board needs to provide such documented, certified authorization to assure the employees their benefits are valid.

BENEFIT OBSERVATIONS

(continued)

- Use of benefit pools with surrounding entities and/or organizations:
 - Could reduce cost of existing benefits to the Township.
 - Could allow employees access to additional benefits
 - Long term care
 - Life insurance
 - Short and Long term disability
 - Legal assistance
 - Vision insurance
 - Pet insurance
 - Cafeteria style plans.

WHAT IS THE COMPENSATION AND BENEFITS ANALYSIS?

- The Compensation And Benefit Analysis **IS NOT**:
 - A focus on the people employed by the township
 - An attempt to determine individual employee value or worth
 - An individual performance analysis to determine an accurate salary or wage for individual employees
 - A proposal for implementing specific, immediate salary or benefit changes
 - A proposal for adding or eliminating current employment positions
- The Compensation And Benefit Analysis **IS**:
 - A focus on job classification through the use of job data submitted by employees and supervisors
 - A classification of Township job positions utilizing Standard Occupation Codes (SOC) defined by the U.S. Government Bureau Of Labor Statistics (BLS)
 - A comparison of Salem Township compensation and benefits with
 - Similar job positions in other townships that are comparable to Salem in annual revenue, population, SEV and number of parcels
 - BLS data for other, similar, local government and private sector employers
 - A way to provide resident perspectives to the Township Board through independent observations and recommendations
 - A way to provide information to the Board so they can create a Compensation Philosophy and Policy to fulfill their fiduciary duties to Salem Township taxpayers.

RECOMMENDATIONS

- A Salem Township Compensation Philosophy needs to be defined, codified, and documented by the Township Board.
- A Compensation Specialist needs to be retained by the Township Board to
 - Perform a complete Compensation Assessment
 - Develop (and help implement) a coherent and data driven Compensation Structure and Implementation Plan (tasks, timing, deliverables, dependencies) that would include (but not be limited to) the following:
 - Capture and Document Job Descriptions, Work Processes and Procedures for the work activities in every Township Office:
 - » Job Descriptions (including DLS SOC specifications) should be developed with, reviewed by and then signed off for each Township employee and their manager.
 - Performance of Workflow, process, and workload analyses:
 - » To optimize resource utilization and organizational cost effectiveness.
 - » To ensure the reassignment, refocus, and/or consolidation/elimination of possible redundant/ underutilized Township resources
 - E.g. the position of Election Coordinator appears redundant with elements of the Township Clerk responsibilities and should be studied to determine if there is a continuing need.
 - Optimization of job assignments, resource allocation, alignment of wages and benefits with those of Comparable Townships and the Private Sector

RECOMMENDATIONS

(continued)

- Implement the Compensation Plan
- With regard to existing benefits:
 - Township Board approval of ALL Benefits needs to be properly documented and appropriately filed.
 - In the event authorization of benefits cannot be proven, the Board needs to provide such documented, certified authorization to assure the employees their benefits are valid.
- Use of benefit pools with surrounding entities and/or organizations should be explored:
 - To reduce cost of existing benefits to the Township
 - To allow employees access to additional benefits
- Regarding the future of the Compensation and Benefits Committee:
 - Post the Committee Report on Township Website so it is accessible to all Township Residents.
 - Place information in next two Messengers that provides summary of report and notification that full report on Township website.
 - Consider and determine further actions needed from the Compensation and Benefits Committee (if any).

THANK YOU FOR YOUR ATTENTION

END OF PRESENTATION MATERIAL

ATTACHMENT I – Current Compensation and Benefit Summary

Actual Wages and Total Compensation -- 2009/10 Fiscal Year

2009/10 Total Compensation

Zoning Administrator - BD	\$84,562	FB
Admin Assistant - CL	\$67,945	FB
Building Coordinator - PJ	\$61,078	FB
Fire Chief - MH	\$40,854	NB
Deputy Treasurer - MH	\$38,707	PB
Clerk - DT	\$37,922	NB
Supervisor - RH	\$37,802	NB
Treasurer - PU	\$37,753	NB
Deputy Clerk - BM	\$32,684	PB
Elections Coord - KH	\$25,398	PB
Avg Trustee	\$6,777	NB
Custodian - FR	\$5,196	NB
Avg PC Member	\$1,206	NB
Avg BoR Member	\$324	NB

2009/10 Wages

Zoning Administrator - BD	\$56,828
Admin Assistant - CL	\$43,397
Building Coordinator - PJ	\$43,090
Clerk - DT	\$35,100
Supervisor - RH	\$35,100
Treasurer - PU	\$35,100
Fire Chief - MH	\$34,017
Deputy Treasurer - MH	\$29,177
Deputy Clerk - BM	\$27,171
Elections Coord - KH	\$19,998
Avg Trustee	\$6,150
Custodian - FR	\$4,768
Avg PC Member	\$1,075
Avg BoR Member	\$301

2009/10 Total Compensation Hourly Rate

Zoning Administrator - BD	\$40.65	FB
Admin Assistant - CL	\$32.67	FB
Fire Chief - MH	\$31.43	NB
Deputy Treasurer - MH	\$29.77	PB
Building Coordinator - PJ	\$29.36	FB
Clerk - DT	\$29.17	NB
Supervisor - RH	\$29.08	NB
Treasurer - PU	\$29.04	NB
Deputy Clerk - BM	\$25.14	PB
Avg PC Member	\$25.13	NB
Custodian - FR	\$20.16	NB
Elections Coord - KH	\$19.54	PB
Avg Trustee	\$17.38	NB
Avg BoR Member	\$15.43	NB

2009/10 Wages Hourly Rate

Zoning Administrator - BD	\$27.32
Clerk - DT	\$27.00
Supervisor - RH	\$27.00
Treasurer - PU	\$27.00
Fire Chief - MH	\$26.17
Avg PC Member	\$22.40
Admin Assistant - CL	\$20.86
Building Coordinator - PJ	\$20.72
Deputy Treasurer - MH	\$19.46
Custodian - FR	\$18.50
Deputy Clerk - BM	\$18.30
Elections Coord - KH	\$16.75
Avg Trustee	\$15.77
Avg BoR Member	\$14.33

Office employees

Elected and appointed officials



FB -- Full time and full benefits

PB -- Part time and partial benefits

NB -- no health, dental or pension benefits

ATTACHMENT I – Current Compensation and Benefit Summary (continued)

– Assumptions

- Hours worked are not clearly established for some positions therefore the following was assumed:
 - The Supervisor, Treasurer and Clerk work 25 hours per week
 - Trustees work 7.5 hours per week
 - Fire Chief works 25 hours per week
 - Planning Commission members work 4 hours per meeting
- Assumed the Fire Chief's vehicle use at 50% personal of the 12,000 annual vehicle mileage
- Longevity Pay is considered a wage bonus
- Total Compensation includes all wage, benefit, tax and insurance costs to the Township

ATTACHMENT I – Current (As-Is) Compensation and Benefit Summary

09/10 Compensation and Benefits -- Elected Officials and Appointees													03/30/11 Committee Member
Position Name	Supervisor	Treasurer	Clerk	Trustee	PC Chair	PC Sec	PC Member	BoR Chair	BoR Sec	BoR Member	ZBA Chair	ZBA Member	Member
Start Date	Nov-08	Nov-08	Nov-04		Dwight	Karen	5	Frank	Mary	2	Diane	4	
Full or Part Time	P	P	P	P	Per Diem	Per Diem	Per Diem	Temp	Temp	Temp	Per Diem	Per Diem	Volunteer
Salary	35100	35100	35100	6150	7526			1204			0		0
Hourly Rate	27.00	27.00	27.00	15.77	~39	~34	~44	14.85	15.35	14.35	~39	~44	0
Bonus?	na	na	na	na	na			na			na		
Bonus Value	0	0	0	0	0			0			0		
Est. Working Hrs / Wk - Hrs / Mtg - Hrs / Yr	25	25	25	7.5	4			21			3		
Overtime	na	na	na	na	na			na			na		
Holidays	0	0	0	0	0			0			0		
Vac Days	0	0	0	0	0			0			0		
Vac Policy	na	na	na	na	na			na			na		
Personal Days	0	0	0	0	0			0			0		
Pers Day Policy	na	na	na	na	na			na			na		
Sick Days	na	na	na	na	na			na			na		
Bereavement Days	na	na	na	na	na			na			na		
Health Ins Max Possible	na	na	na	na	na			na			na		
Health Ins Actual	0	0	0	0	0			0			0		
Dental Insurance Actual	na	na	na	na	na			na			na		
Vision Coverage Actual	na	na	na	na	na			na			na		
Employee Life Ins Actual	na	na	na	na	na			na			na		
Disability Ins Actual	na	na	na	na	na			na			na		
Pension?	N	N	N	N	N			N			N		
Pension Value													
Def Pay Avail?	Y	Y	Y	Y	N			N			N		
Def Pay Value	0	0	1632	216									
Assigned Vehicle?	N	N	N	N	N			N			N		
Assigned Vehicle Value													
Mileage Allowance?	official trips	official trips	official trips	official trips	official trips			official trips			official trips		official trips
Mi Allow Value	std	std	std	std	std			std			std		std
Tuition?	N	N	N	N	N			N			N		N
Tuition Value (max)													
Tuition Actual													
Offsite Training Reimb?	if budgeted	if budgeted	if budgeted	if budgeted	if budgeted			if budgeted			if budgeted		if budgeted
Offsite Training Reimb Actual	225	176	345	0	340								
Workman's Comp Cost	67	67	67	12	0			0			N		
SS Mandatory?	Y	Y	Y	Y?	N			N			N		
FICA Cost (7.65%)	2410	2410	778	399	576			92			0		
Notes	S	S	S	S	PD			H			PD		
Total Compensation	37802	37753	37922	6777	8442			1296					
Total Hours	1300	1300	1300	390	336			84					
Effective Rate w/ Benefits + Taxes	29.08	29.04	29.17	17.38	25.13			15.43					
Salary + Hourly + Bonus	35100	35100	35100	6150	7526			1204					
TC / Wages	108%	108%	108%	110%	112%			108%					
					avg TC	1206			324				
					avg Hrly	25.13			15.43				
					avg Sal	1075			301				
					avg Hrly	22.40			14.33				

ATTACHMENT I – Current (As-Is) Compensation and Benefit Summary (continued)

09/10 Compensation and Benefits -- Employees									3/30/11
Position	Admin Assistant	Building Coordinator	Zoning Administrator	Deputy Treasurer	Deputy Clerk	Elections Coordinator	Election Worker	Custodian	Fire Chief
Name	Carol	Patty	Bill	Michelle	Barb	Kim	many	Ferman	Mark
Start Date	Jun-98	Feb-94	Dec-00	Jul-10	4-Nov	5-Jan			Sep-77
Full or Part Time	F	F	F	P	P	P	Temp	Temp	P + On Call
Salary / Wages	43397	43090	56828	29177	27171	19998	2087	4768	32417
Hourly Rate	20.86	20.72	27.32	19.46	18.30	16.75	12.00/15.75	18.50	26.17
Bonus?	na	na	na	na	na	na	na	na	longevity
Bonus Value	0	0	0	0	0	0	0	0	1600
Working Hours / Week	40	40	40	25.0	25.0	25.0	na	5.0	25.0
Overtime	Y / 1.5 comp	Y / 1.5 comp	Y / 1.5 comp	N?	N?	N?	N	N	N
Holidays	11	11	11	0	0	0	0	0	0
Vac Days	20	20	15	11.0	10.2	7.8	0	0	0
Vac Policy	can bank 20	can bank 20	can bank 20	can bank 20	can bank 20	can bank 20	na	na	na
Personal Days	9	9	9	6.57	6.12	4.68	0	0	0
Pers Day Policy	bank 20, then paid	bank 20, then paid	bank 20, then paid	bank 20, then paid	bank 20, then paid	bank 20, then paid	na	na	na
Sick Days	na	na	na	na	na	na	na	na	na
Bereavement Days	4/	4/	4/	3/?	3/?	2/?	na	na	2/?
Health Ins Max Possible	20k	20k	20k	10k x .75?	10k x .75?	10k x .75?	na	na	na
Health Ins Actual	16435	9400	16557	3988	0	1645	0	0	0
Dental Insurance Actual	na	na	na	na	na	na	na	na	na
Vision Coverage Actual	na	na	na	na	na	na	na	na	na
Employee Life Ins Actual	na	na	na	na	na	na	na	na	na
Disability Ins Actual	na	na	na	na	na	na	na	na	na
Pension?	Y	Y	Y	Y	Y	Y	N	N	N
Pension Value	4340	4309	5683	2918	2717	2000	0	0	0
Def Pay Avail?	Y	Y	Y	Y	Y	Y	Y	Y	Y
Def Pay Value	2018	2004	0	0	1248	0	0	213	0
Assigned Vehicle?	N	N	N	N	N	N	N	N	Y
Assigned Vehicle Value	0	0	0	0	0	0	0	0	3000
Mileage Allowance?	official trips	official trips	official trips	official trips	official trips	official trips	official trips	official trips	N
Mi Allow Value	std	std	std	std	std	std	na	na	na
Tuition?	Y	Y	Y	Y	Y	Y	na	na	offsite training
Tuition Value (max)	1200	1200	1200	600	600	600			
Tuition Actual									
Offsite Training Reimb?	if budgeted	if budgeted	if budgeted	if budgeted	if budgeted	if budgeted	na	na	@ 1/2 hourly rate
Offsite Training Reimb Actual	0	805	517		345	0		0	
Workman's Comp Cost	178	177	630	104	98	89	0	63	1235
SS Mandatory?	Y	Y	Y	Y	Y	Y	N	< 600 hrs = N	Y
FICA Cost (7.65%)	1577	1293	4347	2521	1105	1666	0	152	2602
Notes	S	S	S	H	H	H	Fire Chief vehicle --	assume 12k mi/ yr,	50% pers use
Total Compensation	67945	61078	84562	38707	32684	25398	2087	5196	40854
Total Hours	2080	2080	2080	1300	1300	1300		258	1300
Effective Rate w/ Benefits + Taxes	32.67	29.36	40.65	29.77	25.14	19.54		20.16	31.43
Salary + Hourly + Bonus	43397	43090	56828	29177	27171	19998	2087	4768	34017
TC / Wages	157%	142%	149%	133%	120%	127%	100%	109%	120%

ATTACHMENT II - Presumed Current Benefits

– Salem Township Employees Policy and Procedures Manual

- 10-26-10 minutes show motion was approved and adopted.
- Wages & Salaries
 - Attachment I which lists current 2010-2011 salaries & wages
- Overtime
 - paid to non-salaried employees who work in excess of 40 hours at rate of 1 ½ times regular pay (must be approved in advance if possible)
- Compensatory Time
 - intended for salaried employees who work in excess of 40 hours per week at rate of 1 ½ hours for each hour of overtime (approved in advance if possible by department head)
 - comp time must be used within 3 months of accrual
 - comp time is not a part of payout at termination of employment
- Paid Holidays
 - full-time benefit is 11 ½ days defined time paid as follows: New Year's Day, MLK Day, Presidents' Day, Good Friday (1/2 day), Memorial Day, Independence Day, Labor day, Columbus Day, Veterans' Day, Thanksgiving Day and day after, and Christmas Day
 - both ½ day on New Year's Eve and ½ day on Christmas Eve will be given off with pay if Board decides at first Board meeting in April
 - also, July 3rd (which is not referred to in Manual) but has been given off in past at ½ day
 - to recap, there are 11 ½ paid days off and the possibility of 13 paid days off if July 3rd, Christmas Eve, and New Year's Eve at ½ each day are given with Board approval
 - part-time benefit is pro-rated days off (identical day listing as full-time employees) per formula. The formula is average hours worked per week divided by 40 times the percentage of the year worked

ATTACHMENT II - Presumed Current Benefits (continued)

– Salem Township Employees Policy and Procedures Manual (continued)

- Health Care

- full-time employees are eligible for employer paid health insurance after 90 days employment,
- specifically states that will not provide health care benefits to spouse if spouse is a full time employee and eligible for health care benefits through their employer (we currently have employee(s) where this is not being followed)
- an employee will not be compensated for cost of premiums if they elect not to participate in program
- the Township may require an employee contribution for the health care plan
- part-time employees are eligible for pro-rated health care benefits
- spouses of part time employees are not eligible for health care benefits
- temporary employees will receive no health care benefits Blue Cross Blue Shield (Health)
- Blue Care Network Plan D from the MTA
- Blue Care Drug Card with \$10 co-pay from the MTA
- Were all approved at August 1, 1995 Board Meeting
- Clarification is required to ensure 2011 benefit plans are the same as 1995 plans

- Pension Plan

- full and part-time employees who work for the Township on 3-31 of each year will receive a pension contribution of 10% of their wages
- Fidelity Keogh Plan was approved at the March 9, 1999 Board Meeting
- Clarification is required to ensure 2011 plan are the same as 1999 plan

ATTACHMENT II - Presumed Current Benefits (continued)

– Salem Township Employees Policy and Procedures Manual (continued)

- Dental care
 - full-time employees are eligible for employer paid dental insurance after 90 days employment,
 - specifically states that will not provide dental care benefits to spouse if spouse is a full time employee and eligible for dental benefits through their employer (we currently have employee(s) where this is not being followed)
 - an employee will not be compensated for cost of premiums if they elect not to participate in program
 - the Township may require an employee contribution for the dental care plan
 - part-time employees are eligible for pro-rated dental care benefits
 - spouses of part time employees are not eligible for dental care benefits
 - temporary employees will receive no dental care benefits
 - Michigan Dental Plan, Inc.
 - » Dental Group Insurance MCM Group was approved at August 1, 1995 Board Meeting.
 - » No certified or signed minutes of any Board Meeting that approved Michigan Dental Plan, Inc. meeting have been made available to confirm its actual approval.
- Deferred Compensation Retirement Plan - ING. (457 deferred fund)
 - Claimed approved at September 5, 1995 Board meeting. No certified or signed minutes of that meeting have been made available to confirm its actual approval.
- Waiver of Social Security Payments

ATTACHMENT II - Presumed Current Benefits (continued)

– Salem Township Employees Policy and Procedures Manual (continued)

- Vacation Days

- full-time employees receive
 - » 5 days off after 1 year of employment
 - » 10 days off after 2 years of employment
 - » 15 days off after 5 years of employment
 - » 20 days off after 10 years of employment
- these days may be accumulated up to a maximum of 20 days
- full-time employees will be compensated for unused days upon termination of employment
- part-time employees receive pro-rated vacation days
- vacation days are awarded January 1st of each year. The formula is average hours worked per week divided by 40 times the percentage of the year worked
- the first year of employment, vacation days are pro-rated .
- part-time employee vacation days must be used within 18 months of being awarded or they will be lost
- temporary employees will not receive vacation days

- Personal Days

- full-time employees receive 6 hours per month for personal time for a total of 9 days per year
- full-time employees may accumulate up to a maximum of 20 days
- full-time employees unused days (over 20 accumulated) will be paid out on the anniversary date
- full-time employees will be compensated for unused days upon termination of employment
- part-time employees receive personal days per policy of Office of the Clerk. The formula is average hours worked per week divided by 40 times the percentage of the year worked
- temporary employees will not receive personal days

ATTACHMENT II - Presumed Current Benefits (continued)

– Salem Township Employees Policy and Procedures Manual (continued)

- Bereavement Days

- full-time employees receive 4 days off for the following relationships- spouse, parents, children, parents-in-law, siblings and grandparents
- part-time employees are eligible for pro-rated days based on the formula. The formula is average hours worked per week divided by 40 times the percentage of the year worked
- temporary employees will not receive paid bereavement days

- Family and Medical Leave Act

- Salem Township will abide by provisions of FMLA and request that 30 days written notice be given prior to start of leave. In the event of emergency, written notice must be made next business day after start of leave. Employees are entitled to continued health care coverage during term of leave.

- Military Leave

- Salem Township abides by federal and state law in granting leaves of absence and reemployment rights.

- Jury Duty

- full-time employees who are called for jury duty will be compensated up to 30 business days of jury duty
- The Township will pay the difference between their normal wages earned and what was received as jury duty payment (must present proof of compensation from the court)
- part-time employees who are called for jury duty will be compensated at a pro-rated rate based on formula. The formula is average hours worked per week divided by 40 times the percentage of the year worked
- temporary employees are not eligible for jury duty compensation

ATTACHMENT II - Presumed Current Benefits (continued)

- AFLAC (employee funded insurance)
 - Claimed approved at May 9, 2006 Board meeting. No certified or signed minutes of that meeting have been made available to confirm its actual approval.
- Firefighter tuition
 - Claimed approved at June 12, 2007 Board meeting. No certified or signed minutes of that meeting have been made available to confirm its actual approval.
- Staff tuition
 - Claimed approved at July 10, 2007 Board meeting. No certified or signed minutes of that meeting have been made available to confirm its actual approval.
- MML Workers Comp.
 - Claimed approved at December 14, 2010 Board meeting. No certified or signed minutes of that meeting have been made available to confirm its actual approval.

ATTACHMENT III – Current Benefits or Wages – Authorized Through Budget Only

- Food for the Fire Department
- Longevity Pay

ATTACHMENT IV – Job Analysis Survey Results

Position	FT/PT	Hrs Expected Weekly	Hrs Reported Weekly	2010 SOC Classification	BLS - SOC	Definition/Example
Supervisor	Part time	20-30	50-60	11-1021 General and Operations Managers	Management	Determine and formulate policies and provide overall direction of companies or private and public sector organizations within guidelines set up by a board of directors or similar governing body. Plan, direct, or coordinate operational activities at the highest level of management with the help of subordinate executives and staff managers. Illustrative example: Governor
Treasurer	Part time	20-30	35	11-1021 General and Operations Managers	Management	Determine and formulate policies and provide overall direction of companies or private and public sector organizations within guidelines set up by a board of directors or similar governing body. Plan, direct, or coordinate operational activities at the highest level of management with the help of subordinate executives and staff managers. Illustrative example: Governor
Clerk	Part time	20-30	None Submitted	11-1021 General and Operations Managers	Management	Determine and formulate policies and provide overall direction of companies or private and public sector organizations within guidelines set up by a board of directors or similar governing body. Plan, direct, or coordinate operational activities at the highest level of management with the help of subordinate executives and staff managers. Illustrative example: Governor
Trustee	Part time	5-10	20+	11-1031 Legislators	Management	Develop, introduce or enact laws and statutes at the local, tribal, State, or Federal level. Includes only workers in elected positions.
				11-2031 Public Relations Managers	Management (Private Sector)	Plan and direct public relations programs designed to create and maintain a favorable public image for employer or client; or if engaged in fundraising, plan and direct activities to solicit and maintain funds for special projects and nonprofit organizations.
Trustee	Part time	5-10	12-20	11-1031 Legislators	Management	Develop, introduce or enact laws and statutes at the local, tribal, State, or Federal level. Includes only workers in elected positions.
				11-2031 Public Relations Managers	Management (Private Sector)	Plan and direct public relations programs designed to create and maintain a favorable public image for employer or client; or if engaged in fundraising, plan and direct activities to solicit and maintain funds for special projects and nonprofit organizations.
Trustee	Part time	5-10	20	11-1031 Legislators	Management	Develop, introduce or enact laws and statutes at the local, tribal, State, or Federal level. Includes only workers in elected positions.
				11-2031 Public Relations Managers	Management (Private Sector)	Plan and direct public relations programs designed to create and maintain a favorable public image for employer or client; or if engaged in fundraising, plan and direct activities to solicit and maintain funds for special projects and nonprofit organizations.
Trustee	Part time	5-10	10-40	11-1031 Legislators	Management	Develop, introduce or enact laws and statutes at the local, tribal, State, or Federal level. Includes only workers in elected positions.
				11-2031 Public Relations Managers	Management (Private Sector)	Plan and direct public relations programs designed to create and maintain a favorable public image for employer or client; or if engaged in fundraising, plan and direct activities to solicit and maintain funds for special projects and nonprofit organizations.
Planning & Zoning Administrator	Full time	40	40	19-3051 Urban and Regional Planners	Life, Physical, and Social Science Occupations	Develop comprehensive plans and programs for use of land and physical facilities of local jurisdictions, such as towns, cities, counties, and metropolitan areas.
Fire Chief	Part time	20-30	20-25+ Varies	33-1021 First-Line Supervisors of Fire Fighting and Prevention Workers	Protective Service	Supervise and coordinate activities of workers engaged in fire fighting and fire prevention and control.
				33-1099 First-Line Supervisors/Managers, Protective Service Workers, All Other	Protective Service (Private Sector)	All protective service supervisors not listed separately
Deputy Supervisor	Part time	20-30	None Submitted	43-6011 Executive Secretaries and Executive Administrative Assistants	Office & Administrative Support	Provide high-level administrative support by conducting research, preparing statistical reports, handling information requests, and performing clerical functions such as preparing correspondence, receiving visitors, arranging conference calls, and scheduling meetings. May also train and supervise lower-level clerical staff. Excludes "Secretaries" (43-6012 through 43-6014). Illustrative example: Executive Assistant
Deputy Treasurer	Part time	20-30	35-40	43-3031 Bookkeeping, Accounting, and Auditing Clerks	Office & Administrative Support	Compute, classify, and record numerical data to keep financial records complete. Perform any combination of routine calculating, posting, and verifying duties to obtain primary financial data for use in maintaining accounting records. May also check the a
Deputy Clerk	Part time	20-30	30	43-3031 Bookkeeping, Accounting, and Auditing Clerks	Office & Administrative Support	Compute, classify, and record numerical data to keep financial records complete. Perform any combination of routine calculating, posting, and verifying duties to obtain primary financial data for use in maintaining accounting records. May also check the a
Administrative Assistant	Full Time	40	40	43-4171 Receptionists and Information Clerks	Office & Administrative Support	Answer inquiries and provide information to the general public, customers, visitors, and other interested parties regarding activities conducted at establishment and location of departments, offices, and employees within the organization. Excludes "Switc
Building Coordinator	Full Time	40	40	43-9061 Office Clerks, General	Office & Administrative Support	Perform duties too varied and diverse to be classified in any specific office clerical occupation, requiring knowledge of office systems and procedures. Clerical duties may be assigned in accordance with the office procedures of individual establishments and may include a combination of answering telephones, bookkeeping, typing or word processing, stenography, office machine operation, and filing. Illustrative examples: Real Estate Clerk
Elections Assistant	Part time	20-30	23	43-4199 Information and Record Clerks, All Other	Office & Administrative Support	All information and record clerks not listed separately. Illustrative examples: Student Admissions Clerk, Probate Clerk, Election Clerk
Maintenance	Part time	5-10	5	37-2011 Janitors and Cleaners, Except Maids and Housekeeping Cleaners	Building and Grounds Cleaning and Maintenance Occupations	Keep buildings in clean and orderly condition. Perform heavy cleaning duties, such as cleaning floors, shampooing rugs, washing walls and glass, and removing rubbish. Duties may include tending furnace and boiler, performing routine maintenance activities, notifying management of need for repairs, and cleaning snow or debris from sidewalk.
Planning Commissioner	Part Time (per month)	4	3	47-4011 Construction and Building Inspectors	Construction and Extraction	Inspect structures using engineering skills to determine structural soundness and compliance with specifications, building codes, and other regulations. Inspections may be general in nature or may be limited to a specific area, such as electrical systems or plumbing.
Zoning Board	Part Time	Varies	Varies	47-4011 Construction and Building Inspectors	Construction and Extraction	Inspect structures using engineering skills to determine structural soundness and compliance with specifications, building codes, and other regulations. Inspections may be general in nature or may be limited to a specific area, such as electrical systems or plumbing.
Board of Review	Part Time	Varies	Varies	43-3031 Bookkeeping, Accounting, and Auditing Clerks	Office & Administrative Support	Compute, classify, and record numerical data to keep financial records complete. Perform any combination of routine calculating, posting, and verifying duties to obtain primary financial data for use in maintaining accounting records. May also check the a
Election Worker	Part Time	Varies	Varies	43-4199 Information and Record Clerks, All Other	Office & Administrative Support	All information and record clerks not listed separately. Illustrative examples: Student Admissions Clerk, Probate Clerk, Election Clerk
Election Coordinator	Part Time	Unknown	Unknown	43-4199 Information and Record Clerks, All Other	Office & Administrative Support	All information and record clerks not listed separately. Illustrative examples: Student Admissions Clerk, Probate Clerk, Election Clerk

ATTACHMENT V – Only Found Job Description

JOB DESCRIPTION ADMINISTRATIVE ASSISTANT

Receptionist Duties:

- Answer telephone calls - general questions.
- Assist the public at the counter with general questions.
- Sort and distribute incoming mail, handle all outgoing mail, prepare packages and letters for express mail
- Open township office, turn on all computers, adjust office equipment for day's business.
- Compose monthly calendar for office and supervisor.
- Enter meetings dates on the Township Calendar for use of the Township Hall.
- Maintain file on all office forms such as land splits, time sheets, FOI's, etc.
- Assist Township Supervisor with Freedom of Information requests, maintain a log, prepare invoices and distribute.
- Coordinate and maintain lease agreements for use of the Township Hall by various organizations.
- Perform secretarial duties as assigned by Township Officials:
 - A. Correspondence
 - B. Filing
 - D. Copying
 - E. Faxing

Tax Department

- Answer telephone calls concerning taxes. **Answer telephone calls concerning taxes when Deputy Treasurer is not available.**
- Assist the public at the counter, collect taxes and answer questions regarding, millage.
- Issue dog tags.
- Reconcile monthly checking accounts (ten accounts).
- Assist treasurer in developing yearly filing system, maintain bank statement files.
- Cover for Deputy Treasurer when on vacation or days off.

Clerk's Department:

- Answer telephone call questions pertaining to voting **during election** when Election Coordinator, Clerk or Deputy Clerk are not available .

Assessment Department

- Assist residents, real estate agents, appraisers, etc obtaining information concerning parcels in the township.
- Assist the Assessment Department with residents field sheets.
- Schedule appointments for Board of Review, March, July and December.

Township Newsletter (six issues a year):

- Solicit and procure articles for the newsletter.
- Do the typing and layout
- Enter articles pertaining to Washtenaw County Drain Commission
- Type address labels and maintain up-to-date address list for residents.
- Secure staff for mailing, labeling and postage.
- Secure printer for newsletter and coordinate delivery and printing times.
- Maintain files of past and future articles for the newsletter.

ATTACHMENT V – Only Found Job Description (continued)

Landfill Pass

- Administer Landfill Passes to: residents, new residents, Northville Crossings residents, renters, lost passes.
- Report at the end of the year distribution to new resident, Northville Crossings, renters and lost passes.
- Keep account of all passes given to residents that did not receive their pass in the mail for mailing the next year.

Miscellaneous:

- Coordinate the Christmas Decorating of Township Hall.
- Purchase or locate decorations for the Hall.
- Co ordinate Staff and guest Christmas Lunch
- Purchase Business Cards for new officials and name changed Township Stationary.
- Issue Burn Permits, prepare and keep forms available for office staff to issue. Keep Burn Permit applications on file (cross file).
- Notary Public for township and public.
- Purchase all office supplies for the Township Office.
- Purchase all paper products for all buildings in the Township Complex.

Administrative Assistant:

- Reports directly to the Township Supervisor.
- Receive Township Supervisor's mail, open, and sort for Supervisor's review.
- Take action as directed on Supervisor assignments.
- Responsible for typing, copying and mailing of Township Supervisor's correspondence.
- Answer, screen and direct telephone calls to the Township Supervisor.
- Arrange appointments and maintain appointment book for Supervisor.
- Assist with miscellaneous township reports.
- Assist Township Supervisor with overseeing of building maintenance and cleaning.
- Administer employee security codes.
- Assist the FOIA Administrator, track incoming/outgoing requests, and do the billing.

February 27, 2008

ATTACHMENT VI – Wage Comparison Data Summary

Position	BLS NAICS 999300 - Local Government SOC Code Number	Salem Hourly Rate	Average of other Townships Hourly Rates	Avg Twp - Salem	BLS NAICS 999300 - Local Government BLS Hourly Rate	BLS Local - Salem	BLS NAICS 551000 - Private Sector SOC Code Number	NAICS 551000 - Private Sector BLS Hourly Rate	BLS Private - Salem	Salem to Avg Twp Ratio	Salem to BLS Local Ratio	Salem to BLS Private Ratio
Supervisor	11-1021 General and Operations Managers	\$27.00	\$18.91	(\$8.09)	\$27.15	\$0.15	11-1021 General and Operations Managers	\$40.44	\$13.44	1.43	0.99	0.67
Treasurer	11-1021 General and Operations Managers	\$27.00	\$21.71	(\$5.29)	\$27.15	\$0.15	11-1021 General and Operations Managers	\$40.44	\$13.44	1.24	0.99	0.67
Clerk	11-1021 General and Operations Managers	\$27.00	\$20.05	(\$6.95)	\$27.15	\$0.15	11-1021 General and Operations Managers	\$40.44	\$13.44	1.35	0.99	0.67
Trustee	11-1031 Legislators	\$15.77	\$11.28	(\$4.49)	\$17.68	\$1.91	11-2031 Public Relations Managers	\$10.16	(\$5.60)	1.40	0.89	1.55
Planning & Zoning Administrator	19-3051 Urban and Regional Planners	\$27.32	\$26.67	(\$0.65)	\$29.89	\$2.57	19-3051 Urban and Regional Planners	\$38.48	\$11.16	1.02	0.91	0.71
Fire Chief	33-1021 First-Line Supervisors/Managers of Fire Fighting and Prevention Workers	\$26.17	\$17.48	(\$8.69)	\$16.52	(\$9.65)	33-1099 First-Line Supervisors/Managers Protective Service Workers All Other	\$17.84	(\$8.33)	1.50	1.58	1.47
Deputy Supervisor	43-6011 Executive Secretaries and Administrative Assistants	\$19.00	\$16.00	(\$3.00)	\$13.77	(\$5.23)	43-6011 Executive Secretaries and Administrative Assistants	\$14.48	(\$4.53)	1.19	1.38	1.31
Deputy Treasurer	43-3031 Bookkeeping, Accounting, and Auditing Clerks	\$19.46	\$15.16	(\$4.30)	\$17.22	(\$2.24)	43-3031 Bookkeeping, Accounting, and Auditing Clerks	\$10.81	(\$8.65)	1.28	1.13	1.80
Deputy Clerk	43-3031 Bookkeeping, Accounting, and Auditing Clerks	\$18.30	\$14.93	(\$3.37)	\$17.22	(\$1.08)	43-3031 Bookkeeping, Accounting, and Auditing Clerks	\$10.81	(\$7.49)	1.23	1.06	1.69
Administrative Assistant	43-4171 Receptionists and Information Clerks	\$20.86	\$15.67	(\$5.19)	\$13.27	(\$7.59)	43-4171 Receptionists and Information Clerks	\$13.57	(\$7.29)	1.33	1.57	1.54
Building Coordinator	43-9061 Office Clerks, General	\$20.72	\$11.00	(\$9.72)	\$14.69	(\$6.03)	43-9061 Office Clerks, General	\$14.38	(\$6.34)	1.88	1.41	1.44
Elections Assistant/ Chairperson	43-4199 Information and Records Clerk All Other	\$14.35	\$11.87	(\$2.48)	\$9.42	(\$4.93)	43-4199 Information and Records Clerk All Other	\$10.87	(\$3.48)	1.21	1.52	1.32
Maintenance/Custodian	37-2011 Janitors and Cleaners, Except Maids and Housekeeping Cleaners	\$18.50	\$10.13	(\$8.38)	\$13.74	(\$4.76)	37-2011 Janitors and Cleaners, Except Maids and Housekeeping Cleaners	\$11.84	(\$6.66)	1.83	1.35	1.56
Planning Commission -Chairman -Member -Secretary	47-4011 Construction and Building Inspectors	\$29.50 \$22.00 \$25.75	\$18.86 \$14.73 \$16.20	(\$10.64) (\$7.27) (\$9.55)	\$25.87 \$25.87 \$25.87	(\$3.63) \$3.87 \$0.12	47-4011 Construction and Building Inspectors	\$24.50 \$24.50 \$24.50	(\$5.00) \$2.50 (\$1.25)	1.56 1.49 1.59	1.14 0.85 1.00	1.20 0.90 1.05
Zoning Board of Appeals -Chairman -Member -Secretary	47-4011 Construction and Building Inspectors	\$29.50 \$22.00 \$22.00	\$19.63 \$15.20 \$15.83	(\$9.88) (\$6.80) (\$6.18)	\$25.87 \$25.87 \$25.87	(\$3.63) \$3.87 \$3.87	47-4011 Construction and Building Inspectors	\$24.50 \$24.50 \$24.50	(\$5.00) \$2.50 \$2.50	1.50 1.45 1.39	1.14 0.85 0.85	1.20 0.90 0.90
Board of Review -Chairman -Member -Secretary	43-3031 Bookkeeping, Accounting, and Auditing Clerks	\$14.85 \$14.35 \$15.35	\$13.29 \$13.29 \$13.29	(\$1.56) (\$1.06) (\$2.06)	\$17.22 \$17.22 \$17.22	\$2.37 \$2.87 \$1.87	43-3031 Bookkeeping, Accounting, and Auditing Clerks	\$10.81 \$10.81 \$10.81	(\$4.04) (\$3.54) (\$4.54)	1.12 1.08 1.16	0.86 0.83 0.89	1.37 1.33 1.42
Election Worker	43-4199 Information and Records Clerk All Other	\$12.00	\$10.57	(\$1.43)	\$9.42	(\$2.58)	43-4199 Information and Records Clerk All Other	\$10.87	(\$1.13)	1.14	1.27	1.10
Election Coordinator	43-4199 Information and Records Clerk All Other	\$16.75	No Other Townships Have Such A Position	(\$16.75)	\$9.42	(\$7.33)	43-4199 Information and Records Clerk All Other	\$10.87	(\$5.88)	N/A	1.78	1.54
										Average Ratios		
										1.36	1.14	1.22

March 30, 2011

SALEM TOWNSHIP COMPENSATION AND BENEFITS
COMMITTEE REPORT

March 30, 2011

SALEM TOWNSHIP COMPENSATION AND BENEFITS COMMITTEE REPORT

ATTACHMENT VII – Benefits Comparison Data Summary

		Salem				Other TWP Max (e.g. Webster)				Other TWP Min (e.g. Peninsula)				BLS MI AVERAGE LOCAL GOVERNMENT (No Employee Contrib)				BLS MI AVERAGE LOCAL GOVERNMENT (Employee Contrib)				BLS MI AVERAGE 1-49 GOVERNMENT (No Employee Contrib)				BLS MI AVERAGE 1-49 GOVERNMENT (Employee Contrib)				BLS MI AVERAGE 1-49 PRIVATE (No Employee Contrib)				BLS MI AVERAGE 1-49 PRIVATE (Employee Contrib)			
Employee PTO																																					
Employee Vacation																																					
Method		BOY Allocation				Accrual				BOY Allocation																											
Yearly Requirement		1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr				
Amounts (days)		5	15	20	20	12	12	18	18	5	12	20	20	11	14	17	21	11	14	17	21	11	14	17	21	11	14	17	21	8	12	14	16				
Employee Holiday		11.5				7				11				10				10				10				10				7				7			
Employee Sick Leave																																					
Yearly Requirement		1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr	1 yr	5yr	10yr	20yr				
Amounts (days)		0	0	0	0	0	0	0	0	5	5	5	5	11	12	12	12	11	12	12	12	11	12	12	12	11	12	12	12	6	7	7	7				
Employee Other Paid Leave (e.g. Bere+Personal)		13				0				3																											
Accrual of PTO		20				No				No																											
Employee Health Annual																																					
Single - Employer Contribution		\$8,474				\$7,792				\$3,439				\$7,100				\$5,557				\$6,686				\$5,654				\$4,864				\$3,533			
Single - Employee Contrib		\$0				\$0				\$344				\$0				\$836				\$0				\$688				\$0				\$1,292			
Married with spouse - Employer Contribution		\$18,233				\$17,967				\$8,257				\$15,202				\$12,796				\$17,035				\$12,682				\$12,846				\$8,236			
Married with spouse - Employee Contrib		\$0				\$2,695				\$826				\$0				\$3,046				\$0				\$2,692				\$0				\$4,731			
Married with family - Employer Contribution		\$20,457				\$17,967								\$15,202				\$12,796				\$17,035				\$12,682				\$12,846				\$8,236			
Married with family - Employee Contribution		\$0				\$3,896								\$0				\$3,046				\$0				\$2,692				\$0				\$4,731			
Employer to employee if elect no coverage		\$0																																			
Percent that require employee contribution		0%																84%								84%								72%			
Pension																																					
Employee Pension (type)		457, Keogh				SEP				457																											
Employee Pension (Twp Contrib)		10%				5%				13%																											
Employee Life		None				None				\$49.20																											
Employee Twp Car		\$0.51				None				\$0.36																											
Employee Overtime		Time & half/ Comp Time				Comp Time				Time & half																											
Employee Tuition		Paid with limits																																			
Longevity		By Formula																																			
Long Term Care		none																																			
Disability																																					
Short Term		none																																			
Long Term		none																																			

Notes:

All Dollar figures are annual except for mileage

Employee Dental (included in Health)

Salem Dental is \$88.34/mo for Single and \$98.43/mo for Married

Salem Health Care \$ are 2010 yr

Vacation for Webster is accrued by 12 at 8 hr/mon < 5yrs; 18 at 12 hr/mon ≥ 5yrs

Life Insurance coverage for Peninsula is \$10,000, which is the common value

ATTACHMENT VIII – Retirement Benefits

- Pension
 - A Defined Contribution to employees in which Salem pays 10% of the employees salary to a deferred fund yearly. Not offered to Fire Fighters.
- 457(b) Retirement Plan:
 - Any employee can defer pre-tax dollars into the deferred plan.
 - Part time employees (work less than 600 hrs.) can choose to opt out of paying Social Security and up to 6.2% can be deferred into the Plan.
- Fire Fighters have Longevity Pay which is based on years of service. **It is not a Retirement Benefit.**